Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath of a water ~~water~~ solution, the first plating bath consisting of a nickel source, a conductive salt, a pH stabilizer, and ~~optional additives~~ a semi-brightener and having a concentration of the nickel source of 0.3 mol/l to 0.7 mol/l on a nickel atom basis and a conductivity of 80 mS/cm or over, the nickel source is selected ~~selected~~ from the group consisting of nickel sulfate, nickel chlorides and nickel bromides and the pH stabilizer is selected ~~selected~~ from the group consisting of boric acid, sodium borate, potassium borate, lithium borate and magnesium borate; and

forming a second protective film including nickel and sulfur on the first protective film.

2. (Canceled)

3. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the conductive salt is selected from the group consisting of sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, sodium bromide, potassium bromide, lithium bromide and magnesium bromide.

4. (Canceled)

5. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein

the second protective film is formed by electroplating with a second plating bath including a nickel source, a conductive salt, a pH stabilizer and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

6. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the nickel source is selected from the group consisting of nickel sulfate, nickel chlorides and nickel bromides.

7. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the conductive salt is selected from the group consisting of sodium sulfate, potassium sulfate, lithium sulfate, magnesium sulfate, sodium chloride, potassium chloride, lithium chloride, magnesium chloride, sodium bromide, potassium bromide, lithium bromide and magnesium bromide.

8. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 5, wherein

the pH stabilizer is selected from the group consisting of boric acid, sodium borate, potassium borate, lithium borate and magnesium borate.

9. (Currently Amended) A method of manufacturing a rare-earth magnet, comprising the steps of:

electroplating a first protective film including nickel on a magnet body including a rare-earth element with a first plating bath of water solution, the first plating bath consisting of 0.3 mol/l to 0.7 mol/l of nickel ions, at least one ion selected from the group consisting of sulfate ions, chlorine ions and bromine ions, at least one ion selected from the group consisting of sodium ions, potassium ions, lithium ions and magnesium ions, a borate

ion, and a semi-brightener ~~and optional additives~~ and having a conductivity of 80 mS/cm or over; and

forming a second protective film including nickel and sulfur on the first protective film.

10. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 9, wherein

the second protective film is formed by electroplating with a second plating bath including nickel ions, at least one ion selected from the group consisting of sulfate ions, chlorine ions and bromine ions, at least one ion selected from the group consisting of sodium ions, potassium ions, lithium ions and magnesium ions, a borate ion and an organic sulfur compound, and having a conductivity of 80 mS/cm or over.

11-22. (Canceled)

23. (Previously Presented) A method of manufacturing a rare-earth magnet according to claim 1, wherein the first plating bath consists of the nickel source, the conductive salt, and the pH stabilizer.

24. (Canceled)